



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Financial Statements Audit Report

Grant County Fire Protection District No. 5

For the period January 1, 2012 through December 31, 2013

Published December 29, 2014

Report No. 1013261





Washington State Auditor
Troy Kelley

December 29, 2014

Board of Commissioners
Grant County Fire Protection District No. 5
Moses Lake, Washington

Report on Financial Statements

Please find attached our report on Grant County Fire Protection District No. 5's financial statements.

We are issuing this report in order to provide information on the District's financial condition.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**Grant County Fire Protection District No. 5
January 1, 2012 through December 31, 2013**

Board of Commissioners
Grant County Fire Protection District No. 5
Moses Lake, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Grant County Fire Protection District No. 5, Grant County, Washington, as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated October 20, 2014.

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed by Washington State statutes and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS


As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It

also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in cursive script that reads "Troy X. Kelley". The signature is written in dark ink and is positioned above the printed name.

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

October 20, 2014

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Grant County Fire Protection District No. 5 January 1, 2012 through December 31, 2013

Board of Commissioners
Grant County Fire Protection District No. 5
Moses Lake, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Grant County Fire Protection District No. 5, Grant County, Washington, for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page 10.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, Grant County Fire Protection District No. 5 has prepared these financial statements to meet the financial reporting requirements of Washington State statutes using accounting practices prescribed the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of Grant County Fire Protection District No. 5, for the years ended December 31, 2013 and 2012, on the basis of accounting described in Note 1.

Basis for Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the District used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Grant County Fire Protection District No. 5, as of December 31, 2013 and 2012, or the changes in financial position or cash flows for the years then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

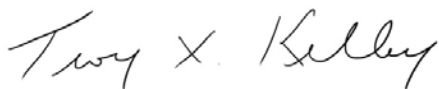
Other Matters

Supplementary and Other Information

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Liabilities are presented for purposes of additional analysis as required by the prescribed BARS manual. The schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2014 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

October 20, 2014

FINANCIAL SECTION

Grant County Fire Protection District No. 5 January 1, 2012 through December 31, 2013

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2013

Fund Resources and Uses Arising from Cash Transactions – 2012

Notes to Financial Statements – 2013

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SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2013

Schedule of Liabilities – 2012

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		001 Expense
Beginning Cash and Investments		
30810	Beg Fund Bal-Reserved	0
30880	Beg Fund Bal-Unreserved	1,831,624
38800/58800	Prior Period Adjustments, net	0
Operating Revenues		
310	Taxes	1,604,777
320	Licenses & Permits	0
330	Intergovernmental Revenues	505
340	Charges for Goods and Services	295,245
350	Fines & Penalties	0
360	Miscellaneous Revenues	271,968
Total Operating Revenues:		2,172,495
Operating Expenditures		
510	General Government	0
520	Public Safety	1,453,634
598	Intergovernmental Payments	0
Total Operating Expenditures:		1,453,634
Net Operating Increase (Decrease):		718,861
Nonoperating Revenues		
370, 380, 395, 398	Other Financing Sources	142,106
391-393	Debt Proceeds	0
397	Transfers-In	0
Total Nonoperating Revenues:		142,106
Nonoperating Expenditures		
580, 596, 599	Other Financing Uses	0
591-593	Debt Service	0
594-595	Capital Expenditures	132,922
597	Transfers-Out	0
Total Nonoperating Expenditures:		132,922
Increase (Decrease) in Cash and Investments		728,045
Ending Cash and Investments		
50810	End Fund Bal-Reserved	0
50880	End Fund Balance-Unreserved	2,547,383

The accompanying notes are an integral part of this Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

BARS Code		001 General Fund
Beginning Cash and Investments		
30810	Beg Fund Bal-Reserved	0
30880	Beg Fund Bal-Unreserved	1,764,642
38800/58800	Prior Period Adjustments, net	0
Operating Revenues		
310	Taxes	1,892,156
320	Licenses & Permits	0
330	Intergovernmental Revenues	331,470
340	Charges for Goods and Services	32,963
350	Fines & Penalties	0
360	Miscellaneous Revenues	100,715
Total Operating Revenues:		2,357,304
Operating Expenditures		
510	General Government	0
520	Public Safety	1,867,471
598	Intergovernmental Payments	0
Total Operating Expenditures:		1,867,471
Net Operating Increase (Decrease):		489,833
Nonoperating Revenues		
370, 380, 395, 398	Other Financing Sources	19,100
391-393	Debt Proceeds	0
397	Transfers-In	0
Total Nonoperating Revenues:		19,100
Nonoperating Expenditures		
580, 596, 599	Other Financing Uses	838
591-593	Debt Service	0
594-595	Capital Expenditures	441,116
597	Transfers-Out	0
Total Nonoperating Expenditures:		441,954
Increase (Decrease) in Cash and Investments		66,979
Ending Cash and Investments		
50810	End Fund Bal-Reserved	0
50880	End Fund Balance-Unreserved	1,831,624

The accompanying notes are an integral part of this Statement.

Grant County Fire Protection District No. 5
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Grant County Fire Protection District No. 5 is a special purpose government that provides fire protection services to the general public and is supported primarily through property taxes. The District was incorporated in 1949 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

A. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the District:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the District. It accounts for all financial resources except those required or elected to be accounted for in another fund.

B. Basis of Accounting

The District reports financial activity using the revenue and expenditure classifications, statements and schedules contained in the Cash Basis Budgeting Accounting and Reporting System (BARS) manual. This basis of accounting and reporting is an other comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

C. Cash

It is the District's policy to invest all temporary cash surpluses. The amount is included on the statement of resources and uses arising from cash transactions as cash and investments.

D. Deposits

The District's deposits are covered by the Federal Deposit Insurance Corporation.

E. Capital Assets

Capital assets are long-lived assets with the District and are recorded as capital expenditures when purchased.

Grant County Fire Protection District No. 5
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

F. Compensated Absences

Vacation pay may be accumulated up to 2 years of accrual and is payable upon separation or retirement. Sick leave may accumulate 60 days. Upon separation or retirement, employees do not receive payment for unused sick leave. The District's estimated liability for vacation leave termination benefits on December 31, 2013 was \$78,912.

NOTE 2 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the District. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The District regular levy for the year 2012 for collection in 2013 was \$1.221218 per \$1,000 on an assessed valuation of \$1,308,844,259 for a total regular levy of \$1,598,384.

NOTE 3 - INVESTMENTS

The District's investments are held by the county as its agent in the District's name.

NOTE 4 - DEBT SERVICE REQUIREMENTS

As of December 31, 2013, the District's estimated liability for vacation leave termination benefits on December 31, 2013 was \$78,912. (Please refer to Schedule 09). The District has no other debt.

NOTE 5 - PENSION PLANS

Substantially all of the District's full-time and qualifying part-time employees participate in LEOFF and PERS administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the District's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

Grant County Fire Protection District No. 5
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2013

NOTE 6 – OTHER DISCLOSURES

Interlocal Agreement for the Operations of the Multi Agency Communication Center (MACC)

Grant County, Cities and Fire Districts in Grant County, as well as the Port of Moses Lake entered into an interlocal agreement to establish the Multi Agency Communications Center (MACC), an E911 communications center for Grant County. The District does not make a financial contribution to MACC other than through the 911 tax imposed upon its residents by State Law and contract payments for dispatch services. The Board of Directors established under the Interlocal has the authority to establish a fair and equitable contribution from each participating entity for MACC. The Interlocal provides enhanced 911 services. A member appointed by Grant County Cities & Towns represents the District on the Board of Directors. The property acquired by MACC is shared by the participants in the Agreement to the same extent as they have made financial contributions to MACC. Detailed financial statements for this entity can be obtained from MACC at 6500 32nd Ave NE, Suite 911, Moses Lake, WA 98837.

Grant County Fire Protection District No. 5
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Grant County Fire Protection District No. 5 is a special purpose government that provides fire protection services to the general public and is supported primarily through property taxes. The District was incorporated in 1949 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

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The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the District:

GOVERNMENTAL FUND TYPES:

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This fund is the primary operating fund of the District. It accounts for all financial resources except those required or elected to be accounted for in another fund.

B. Basis of Accounting

The District reports financial activity using the revenue and expenditure classifications, statements and schedules contained in the Cash Basis Budgeting Accounting and Reporting System (BARS) manual. This basis of accounting and reporting is an other comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

C. Cash

It is the District's policy to invest all temporary cash surpluses. The amount is included on the statement of resources and uses arising from cash transactions as cash and investments.

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The District's deposits are covered by the Federal Deposit Insurance Corporation.

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Capital assets are long-lived assets with the District and are recorded as capital expenditures when purchased.

Grant County Fire Protection District No. 5
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2012

F. Compensated Absences

Vacation pay may be accumulated up to 2 years of accrual and is payable upon separation or retirement. Sick leave may accumulate 60 days. Upon separation or retirement, employees do not receive payment for unused sick leave. The District's estimated liability for vacation leave termination benefits on December 31, 2012 was \$79,716.

NOTE 2 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the District. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The District regular levy for the year 2011 for collection in 2012 was \$1.344547 per \$1,000 on an assessed valuation of \$1,391,836,989 for a total regular levy of \$1,871,390.

NOTE 3 - INVESTMENTS

The District's investments are held by the county as its agent in the District's name.

NOTE 4 - DEBT SERVICE REQUIREMENTS

As of December 31, 2012, the District's estimated liability for vacation leave termination benefits on December 31, 2012 was \$79,716. (Please refer to Schedule 09). The District has no other debt.

NOTE 5 - PENSION PLANS

Substantially all of the District's full-time and qualifying part-time employees participate in LEOFF and PERS administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the District's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-83807

Grant County Fire Protection District No. 5
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2012

NOTE 6 – OTHER DISCLOSURES

Interlocal Agreement for the Operations of the Multi Agency Communication Center (MACC)

Grant County, Cities and Fire Districts in Grant County, as well as the Port of Moses Lake entered into an interlocal agreement to establish the Multi Agency Communications Center (MACC), an E911 communications center for Grant County. The District does not make a financial contribution to MACC other than through the 911 tax imposed upon its residents by State Law and contract payments for dispatch services. The Board of Directors established under the Interlocal has the authority to establish a fair and equitable contribution from each participating entity for MACC. The Interlocal provides enhanced 911 services. A member appointed by Grant County Cities & Towns represents the District on the Board of Directors. The property acquired by MACC is shared by the participants in the Agreement to the same extent as they have made financial contributions to MACC. Detailed financial statements for this entity can be obtained from MACC at 6500 32nd Ave NE, Suite 911, Moses Lake, WA 98837.

Schedule of Liabilities
For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
General Obligations							
	251.11	Compensated Absences	12/31/2013	79,716	0	804	78,912
Total General Obligations:				79,716	0	804	78,912
Total Liabilities:				79,716	0	804	78,912

Grant County Fire Protection District No. 5

Schedule of Liabilities
For the year ended December 31, 2012

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2012	Additions	Reductions	Ending Balance December 31, 2012
General Obligations							
	251.11	Compensated Absences	12/31/2012	79,716	0	0	79,716
Total General Obligations:				79,716	0	0	79,716
Total Liabilities:				79,716	0	0	79,716

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Deputy Director for Communications	Thomas Shapley Thomas.Shapley@sao.wa.gov (360) 902-0367
Public Records requests	(360) 725-5617
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov